

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

White River Valley Sch Dist (2980)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,914,804	\$2,268,906	\$1,946,758	2%	-14%
	11300 High School	\$811,691	\$1,019,999	\$890,145	10%	-13%
	11420 Agriculture B	\$35,497	\$51,466	\$50,483	42%	-2%
	11450 Consumer and Homemaking	\$46,941	\$57,611	\$55,596	18%	-3%
	11590 Other Vocational Education Programs	\$4,738	\$0	\$0	-100%	n/a
	11610 Elementary	\$8,053	\$0	\$0	-100%	n/a
	11620 Middle/Junior High	\$0	\$9,000	\$6,367	n/a	-29%
	11630 High School	\$1,181	\$0	\$2,633	123%	n/a
	11900 Other Regular Programs	\$0	\$99,712	\$51,149	n/a	-49%
	12210 Mild Mental Handicap	\$43,174	\$57,971	\$55,205	28%	-5%
	12340 Hearing Impairment	\$45,107	\$22,898	\$55,080	22%	141%
	12410 Emotional Handicap - Full Time	\$0	\$57,611	\$55,080	n/a	-4%
	12510 Communication Disorder	\$35,788	\$97,057	\$59,843	67%	-38%
	12520 Compensatory	\$0	\$4,500	\$4,500	n/a	0%
	12610 Learning Disability - Full Time	\$94,960	\$156,839	\$88,612	-7%	-44%
	12620 Learning Disability - All Others	\$18,721	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$17,438	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$0	\$16,500	\$8,250	n/a	-50%
	12900 Other Special Programs	\$4,552	\$1,177,832	\$848,213	> 500%	-28%
	13600 Special Interest Programs	\$0	\$439	\$0	n/a	-100%
	13900 Other Adult/Continuing Ed Programs	\$0	\$26,399	\$32,226	n/a	22%
	14100 Elementary	\$91	\$54	\$0	-100%	-100%
	14200 Middle/Junior High	\$6,880	\$11,299	\$0	-100%	-100%
	14300 High School	\$1,407	\$0	\$0	-100%	n/a
	16100 Remediation Testing	\$10,748	\$7,348	\$13,667	27%	86%
	22210 Service Area Direction	\$42,682	\$87,660	\$86,681	103%	-1%
	22220 School Library	\$39,699	\$3,387	\$3,813	-90%	13%
	22230 Audiovisual	\$1,701	\$987	\$1,667	-2%	69%
	22250 Computer Assisted Instruction Services	\$725	\$1,750	\$0	-100%	-100%
	22290 Other Education Media Services	\$4,053	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$289,680	\$380,667	\$385,441	33%	1%
	25860 Textbooks and Workbooks	\$92	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$115,133	\$133,844	\$189,418	65%	42%
	41100 Transfer Tuition	\$10,389	\$23,489	\$27,522	165%	17%
	41300 Area Vocational Schools	\$15,331	\$16,000	\$16,000	4%	0%
	41400 Joint Services and Supply	\$101,316	\$143,469	\$90,183	-11%	-37%
	41900 Other	\$0	\$6,317	\$12,632	n/a	100%
Student Academic Achievement Total		\$3,722,573	\$5,941,010	\$5,037,167	35%	-15%

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Student Instructional Support						
	21110 Service Area Direction	\$0	\$8,859	\$9,253	n/a	4%
	21210 Service Area Direction	\$0	\$35,253	\$0	n/a	-100%
	21220 Counseling Services	\$89,439	\$79,086	\$111,673	25%	41%
	21290 Other Guidance Services	\$312	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$17,054	\$28,996	\$27,164	59%	-6%
	21390 Other Health Services	\$1,792	\$608	\$1,104	-38%	81%
	22110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$1,673	\$55,618	\$73,048	> 500%	31%
	22130 Instructional Staff Training Services	\$80,614	\$1,334	\$881	-99%	-34%
	22190 Instructional Staff Training Services - Other	\$0	\$1,317	\$17,081	n/a	> 500%
	23110 Service Area Direction	\$14,000	\$14,000	\$14,000	0%	0%
	23190 Other Governing Body Services	\$62	\$7,012	\$4,072	> 500%	-42%
	23210 Office of the Superintendent	\$101,718	\$76,011	\$70,997	-30%	-7%
	23220 Community Relations	\$0	\$2,083	\$3,573	n/a	72%
	23290 Other Executive Administrative Services	\$3,577	\$540	\$6,104	71%	> 500%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
Student Instructional Support Total		\$310,240	\$310,717	\$338,949	9%	9%
Overhead and Operational						
	23150 Legal Services	\$14,700	\$12,209	\$9,818	-33%	-20%
	23160 Promotion Expenses	\$42	\$1,093	\$1,143	> 500%	5%
	23230 Staff Relations and Negotiations	\$0	\$160	\$5,501	n/a	> 500%
	25110 Office of the Business Manager	\$42,297	\$61,361	\$63,396	50%	3%
	25230 Receiving and Disbursing Funds	\$14,168	\$0	\$0	-100%	n/a
	25250 Financial Accounting	\$0	\$13,500	\$12,000	n/a	-11%
	25260 Internal Auditing	\$0	\$0	\$938	n/a	n/a
	25299 Other	\$0	\$12,225	\$0	n/a	-100%
	25360 Rent of Buildings & Equipment	\$0	\$0	\$0	n/a	n/a
	25410 Service Area Direction	\$238,007	\$279,857	\$257,351	8%	-8%
	25420 Maintenance of Buildings	\$250,528	\$359,255	\$373,743	49%	4%
	25430 Maintenance of Grounds	\$5,162	\$1,805	\$320	-94%	-82%
	25440 Maintenance of Equipment	\$80,662	\$183,196	\$240,561	198%	31%
	25450 Vehicle Maintenance (other than buses)	\$1,103	\$6,909	\$8,501	> 500%	23%
	25470 Insurance (other than buses)	\$33,653	\$58,394	\$42,653	27%	-27%
	25510 Service Area Direction	\$28,921	\$5,192	\$15,000	-48%	189%
	25520 Vehicle Operation	\$8,753	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$9,151	\$19,753	\$23,613	158%	20%

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	25550 Purchase of School Buses	\$40,880	\$41,666	\$45,169	10%	8%
	25560 Insurance on Buses	\$3,425	\$5,540	\$5,457	59%	-1%
	25580 Contracted Transportation Services	\$341,982	\$419,413	\$422,781	24%	1%
	25590 Other Pupil Transportation Services	\$17,066	\$35,862	\$36,770	115%	3%
	25620 Food Preparation and Dispensing	\$113,128	\$130,487	\$119,836	6%	-8%
	25640 Food Purchases	\$123,135	\$116,692	\$142,605	16%	22%
	25690 Other Food Services	\$11,609	\$10,552	\$9,855	-15%	-7%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$500	n/a	n/a
	26495 Official Bonds	\$1,421	\$1,391	\$1,411	-1%	1%
	26499 Other	\$0	\$3,904	\$28,676	n/a	> 500%
	31000 Direction of Community Services	\$0	\$949	\$1,604	n/a	69%
	34000 Athletic Coaches	\$91,107	\$115,765	\$85,088	-7%	-26%
	52200 Temporary Loans, INTEREST ON DEBT	\$16,245	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$1,487,145	\$1,897,131	\$1,954,292	31%	3%
Nonoperational						
	25320 Land Acquisition and Development	\$21,218	\$12,645	\$42,886	102%	239%
	25330 Professional Services	\$360	\$126,521	\$0	-100%	-100%
	25350 Building Acquisition/Construction/Improvement	\$143,523	\$98,952	\$38,392	-73%	-61%
	25351 Building Acquisition/Construction/Improvement	\$0	\$6,740	\$0	n/a	-100%
	25355 Sports Facilities	\$0	\$1,378	\$11,156	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$5,576	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$61,477	\$149,173	\$133,188	117%	-11%
	25390 Other Facilities Acquisition & Construction	\$35,345	\$83,516	\$71,397	102%	-15%
	51100 Bonds, PRINCIPAL OF DEBT	\$320,750	\$846,200	\$770,000	140%	-9%
	52100 Bonds, INTEREST ON DEBT	\$290,950	\$114,660	\$206,567	-29%	80%
Nonoperational Total		\$879,200	\$1,439,784	\$1,273,586	45%	-12%
prorated						
	26491 PERF	\$43,670	\$32,889	\$48,136	10%	46%
	26492 Social Security	\$298,198	\$437,496	\$348,230	17%	-20%
	26493 Workmen's Compensation	\$20,899	\$53,856	\$25,925	24%	-52%
	26494 Group Insurance	\$375,703	\$742,534	\$846,465	125%	14%
	26496 Unemployment Compensation	\$255	\$3,309	\$6,006	> 500%	82%
	26498 Severance/Early Retirement Pay	\$0	\$2,628,130	\$106,616	n/a	-96%
prorated Total		\$738,725	\$3,898,215	\$1,381,378	87%	-65%

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	1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
	Student Academic Achievement	\$4,344,229	\$9,623,106	\$6,225,884	43%	-35%	60.9%	71.4%	62.4%
	Student Instructional Support	\$354,736	\$367,149	\$405,945	14%	11%	5.0%	2.7%	4.1%
	Overhead and Operational	\$1,559,717	\$2,002,351	\$2,079,957	33%	4%	21.9%	14.8%	20.8%
	Nonoperational	\$879,200	\$1,494,252	\$1,273,586	45%	-15%	12.3%	11.1%	12.8%
	Grand Total	\$7,137,882	\$13,486,858	\$9,985,373	40%	-26%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.8%	74.1%	66.4%